

GUIDANCE FOR WORKING WITH
GAO DURING A GAO REVIEW

REFERENCE: DoD Directives 7650.1 and 7650.2

1. **Basic Responsibilities:** DoD Directive 7650.2 defines the responsibilities for working with the GAO during a review. The Technical Director for Audit Followup & GAO Affairs, Office of the Inspector General, (DoD-IG) serves as the liaison between the DoD and the GAO throughout the GAO review. Responsibilities of the DoD-IG, the primary action office (PAO), and collateral action offices (CAOs) are summarized as follows:

o **The DoD-IG:**

- Establishes specific policies and procedures governing working relations between DoD and GAO,
- Receives notification of all GAO reviews involving the DoD,
- Determines PAO and CAOs for each GAO review and issues tasking notification,
- Arranges entrance meetings with the GAO to discuss GAO review plans,
- Monitors progress and developing issues of ongoing GAO reviews,
- Arranges interim and exit meetings with GAO, as necessary, to discuss review results and/or issues, and
- Provides advice to DoD offices concerning work relations with GAO.

o **The PAO and CAOs:**

- Serve as GAO's main contacts for their respective offices to facilitate GAO's requests for information,
- Ensure that GAO representatives have appropriate security clearances before disclosing classified information to them,
- Verify that GAO contacts and requests for documents are within the scope of the review formally announced by the GAO,
- Ensure that GAO representatives understand information provided to them, and
- Advise the DoD-IG of any significant problems or issues that may develop.

The PAO represents the DoD office that has overall responsibility for the issues being reviewed by the GAO. For most GAO reviews, the PAO is an OSD representative. The CAOs represent those other OSD, Defense Agencies and Service components that have some interest or responsibility for the GAO review issues.

2. **GAO Notification Letter and PAO/CAO Designation:** The GAO has agreed to issue a notification letter to DoD before contacting DoD officials on new review work. The GAO submits the notification letter to the DoD-IG to identify the GAO review objectives and assignment code. The DoD-IG determines what DoD components are likely to be involved based on GAO's objectives. In turn, the DoD-IG alerts each component's liaison office of the planned review and requests a primary action officer and collateral action officer be designated to work with the GAO during the review.

3. **DoD-IG Tasking Memorandum and Entrance Conference:** The DoD-IG will issue a memorandum to the PAO, with copies to the CAOs and other interested offices, formally advising the DoD of the GAO review. The memorandum provides an overview of the planned GAO review and the DoD requirements to support the GAO effort. The memorandum will also include information about the entrance conference.

In most cases, a formal entrance conference with the GAO is needed. The DoD-IG action officer will work with the PAO to verify the need for an entrance conference, make the meeting arrangements and ensure CAOs are advised. The purpose of the meeting is to enable the GAO to provide the DoD with details about its review plans and an opportunity for the DoD to ask questions and to offer suggestions, as appropriate.

4. **GAO Notices of Visit and Security Clearances:** The GAO usually contacts DoD agencies about 10 days before any proposed visit using a "Notice of GAO Visit" form. This form will include security clearance information for the assigned GAO staff. In cases of unusual urgency, the GAO may make arrangements with agency officials by telephone. The DoD individual to be visited should ensure proper GAO notification before any meetings with the GAO and that the GAO auditors have the proper security clearance before they review or receive classified information.

5. **Interim and Exit Meetings:** The DoD-IG action officer will monitor the progress of the GAO review and will coordinate with the PAO and CAOs to identify the need for interim and exit meetings with the GAO. Interim and exit meetings provide the DoD an opportunity to review the accuracy and completeness of the GAO work and to avoid surprises. Exit meetings are particularly important because they provide information about potential GAO findings and conclusions. The meeting is also an opportunity for the DoD to influence the GAO report message prior to its receipt for official comment.

The DoD-IG will request work products such as discussion papers, unofficial draft reports, or advance testimony from the GAO before an exit meeting. This provides the PAO and CAOs a better opportunity to provide the GAO with more useful and complete feedback at the meeting. While the DoD comments at exit meetings are unofficial, the DoD will normally have a later opportunity to provide official comments once the GAO submits an official draft to the DoD.

6. **Access to Records**: Under 31 U.S.C. 716(a), the GAO has broad access rights. DoD Directives 7650.1 and 7650.2 provide the DoD policies and procedures regarding GAO access to records. When GAO's request is unclear, it may be appropriate to ask that GAO put its request in writing, listing specific documents and explaining the connection to their review. While oral requests should be acceptable, written requests can help clarify the information desired.

The DoD should not deny the GAO access without checking through appropriate channels, which could include the chain of command, the legal office, the audit liaison office, the PAO, and the OSD general counsel. DoD action officers should alert the DoD-IG whenever an access issue arises.